



**Tax Computation**

(See page 23.)

32	Amount from line 31 (adjusted gross income)	32	0	00
33a	Check if: <input type="checkbox"/> You were 65 or older, <input type="checkbox"/> Blind; <input type="checkbox"/> Spouse was 65 or older, <input type="checkbox"/> Blind. Add the number of boxes checked above and enter the total here	33a		
b	If your parent (or someone else) can claim you as a dependent, check here	33b		
c	If you are married filing separately and your spouse itemizes deductions or you are a dual-status alien, see page 23 and check here	33c		
34	Enter the larger of your: <b>Itemized deductions</b> from Schedule A, line 28, OR <b>Standard deduction</b> shown below for your filing status. But if you checked any box on line 33a or b, go to page 23 to find your standard deduction. If you checked box 33c, your standard deduction is zero. • Single—\$3,900 • Married filing jointly or Qualifying widow(er)—\$6,550 • Head of household—\$5,750 • Married filing separately—\$3,275	34	3,900	00
35	Subtract line 34 from line 32	35	-3,900	00
36	If line 32 is \$86,025 or less, multiply \$2,500 by the total number of exemptions claimed on line 6e. If line 32 is over \$86,025, see the worksheet on page 23 for the amount to enter	36	2,500	00
37	<b>Taxable income.</b> Subtract line 36 from line 35. If line 36 is more than line 35, enter -0-	37	0	00
38	Tax. Check if from a <input type="checkbox"/> Tax Table, b <input type="checkbox"/> Tax Rate Schedules, c <input type="checkbox"/> Capital Gain Tax Worksheet, or d <input type="checkbox"/> Form 8615 (see page 24). Amount from Form(s) 8814	38		
39	Additional taxes. Check if from a <input type="checkbox"/> Form 4970 b <input type="checkbox"/> Form 4972	39		
40	Add lines 38 and 39	40		

If you want the IRS to figure your tax, see page 35.

**Credits**

(See page 24.)

41	Credit for child and dependent care expenses. Attach Form 2441	41		
42	Credit for the elderly or the disabled. Attach Schedule R	42		
43	Foreign tax credit. Attach Form 1116	43		
44	Other credits (see page 25). Check if from a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8396 c <input type="checkbox"/> Form 8801 d <input type="checkbox"/> Form (specify)	44		
45	Add lines 41 through 44	45		
46	Subtract line 45 from line 40. If line 45 is more than line 40, enter -0-	46	0	00

**Other Taxes**

(See page 25.)

47	Self-employment tax. Attach Schedule SE	47	0	
48	Alternative minimum tax. Attach Form 6251	48	0	
49	Recapture taxes. Check if from a <input type="checkbox"/> Form 4255 b <input type="checkbox"/> Form 8611 c <input type="checkbox"/> Form 8828	49	0	
50	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	50	0	
51	Tax on qualified retirement plans, including IRAs. If required, attach Form 5329	51	0	
52	Advance earned income credit payments from Form W-2	52	0	
53	Household employment taxes. Attach Schedule H	53	0	
54	Add lines 46 through 53. This is your total tax	54	0	00

**Payments**

Attach Forms W-2, W-2G, and 1099-R on the front.

55	Federal income tax withheld. If any is from Form(s) 1099, check <input type="checkbox"/>	55		
56	1995 estimated tax payments and amount applied from 1994 return	56		
57	<b>Earned income credit.</b> Attach Schedule EIC if you have a qualifying child. Nontaxable earned income: amount and type	57		
58	Amount paid with Form 4868 (extension request)	58		
59	Excess social security and RRTA tax withheld (see page 32)	59		
60	Other payments. Check if from a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136	60		
61	Add lines 55 through 60. These are your total payments	61	0	00

**Refund or Amount You Owe**

62	If line 61 is more than line 54, subtract line 54 from line 61. This is the amount you OVERPAID	62	0	
63	Amount of line 62 you want REFUNDED TO YOU	63	0	
64	Amount of line 62 you want APPLIED TO YOUR 1996 ESTIMATED TAX	64		
65	If line 54 is more than line 61, subtract line 61 from line 54. This is the AMOUNT YOU OWE. For details on how to pay and use Form 1040-V, Payment Voucher, see page 33	65	0	00
66	Estimated tax penalty (see page 33). Also include on line 65	66		

**Sign Here**

Keep a copy of this return for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation
<i>[Signature]</i>	4/30/98	ELECTRICIAN
Spouse's signature, if a joint return, BOTH must sign.	Date	Spouse's occupation

**Paid Preparer's Use Only**

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's social security no.
Firm's name (or yours if self-employed) and address	EIN		
	ZIP code		

I, ROBERT BURGESS, am submitting this as part of my 1995 income tax return, even though I know that no section of the Internal Revenue Code:

1) Establishes an income tax "liability" as, for example, Code Sections 4401, 5005, and 5703 do with respect to wagering, alcohol, and tobacco taxes;

2) Provides that income taxes "have to be paid on the basis of a return"- as, for example, Code Sections 4374, 4401(c), 5061(a) and 5703(b) do with respect to other taxes; I am filing anyway because I know the government has prosecuted others for failing to file income tax returns by (erroneously) invoking Code Sections 7201 and 7203. Therefore, this return is not being filed voluntarily but is being filed out of fear that if I did not file this return I could also be (illegally) prosecuted for failing to file an income tax return for the year 1995.

3) In addition to the above, I am filing even though the "Privacy Act Notice" as contained in a 1040 booklet clearly informs me that I am not required to file. It does so in at least two places.

a) In one place, it states that I need only file a return for "any tax" I may be "liable" for. Since no Code Section makes me "liable" for income taxes, this provision notifies me that I do not have to file an income tax return.

b) In another place, it directs me to Code Section 6001. This section provides, in relevant part, that "Whenever in the judgment of the Secretary it is necessary, he may require any person *by notice served on such person*; or by regulations, to make such returns, render such statements, or keep such records, as the Secretary deems sufficient to show whether or not such person is liable for the tax under this title." Since the Secretary of the Treasury did not "serve" me with any such "notice" and since no legislative regulation exists requiring anyone to file an income tax return, I am again informed by the "Privacy Act Notice" that I am not required to file an income tax return.

4) With respect to the information I included in my return, I wish to point out that the courts have ruled that: "A (1040) form with 'zeros' inserted in the space provided...qualified as a return." See *U.S. v. Long*, 618 F.2d 74 (9th Cir. 1980), *U.S. v. Kimball*, 896 F.2d 1218 (9th Cir. 1990) *U. S. V. Moore*, 627 F.2d 830 (7th Cir. 1980), and a Las Vegas bankruptcy court held that "Zeroes entered on a Form 1040 constitutes a return." *Cross v. U.S.*, 91-2 USTC p. 50,318, Banker. L. Rep p. 7404..

5) Please note, that my 1995 return also constitutes a claim for refund pursuant to Code Section 6402.

6) It should also be noted that I had "zero" income according to the Supreme Court's definition of income (See Note #1), since in *Merchant's Loan & Trust C. V. Smietanka*, 255 U.S. 509, (at pages 518 & 519) that court held that "The word (income) must be given the same meaning in all of the Income Tax Acts of Congress that was given to it in the Corporation Excise Tax Act of 1909." Therefore since I had no earnings in 1995 that would have been taxable as "income" under the Corporation Excise Tax Act of 1909, I can only swear to having "zero" income in 1995. Obviously, since I know the legal definition of "income", if I were to swear to having received any other amount of "income," I would be committing perjury under both 18 U.S.C. 1621 and U.S.C. 7206. Therefore, not wishing to commit perjury under either statute, I can only swear to having "zero" income for 1995.

7) I am also putting the IRS on notice that my 1995 tax return and claim for refund can not be considered "frivolous" on *any basis* - pursuant to Code Section 6702. For one thing, there is no statute that requires me to make a "self-assessment." Therefore, how can I be charged with a penalty for not doing something - *allegedly* incorrectly - that *no statute requires me do at all?* In addition, my return and claim for refund is based on 13 Supreme Court decisions, 9 Internal Revenue Code Sections, 3 Privacy Act Notice provisions, and numerous other references. As such, it can not be termed "frivolous" on *any basis* as the term is defined and understood. Additionally, my return is not designed to "delay or impede the administration of Federal income tax laws," since

it is designed to be my *final statement* under those "laws." Furthermore, no IRS employee has any delegated authority to determine if a return is "frivolous" and to impose a penalty, nor is there any *legislative* regulation implementing Section 6702. Therefore, that Statute is benign.

8) Moreover, since no assessment for 19~~95~~<sup>95</sup> income taxes (as provided for in Chapter 63) has ever been made against me, the IRS has no legal basis to hold the \$ 0 of my money it is now holding for 19~~95~~<sup>95</sup> income taxes.

9) In addition to paragraph 8 above, Code Sections 31(a)(1) and 1462 provide that any amount withheld under Section 3402 can be "credited against the amount of income tax as computed in such return." Therefore pursuant to these sections I am entitled to have refunded to me the full amount of this credit, which I am requesting that you send to me forthwith..

10) In addition, don't notify me that the IRS is "changing" my return, since there is no statute that allows the IRS to do that. You might prepare a return (pursuant to Code Section 6020(b), where no return is filed, but as in this case, a return has been filed, no statute authorises IRS personal to "change" that return.

11) Should the Service disagree with the figures and amounts shown on my tax return and claim for refund, then I demand an **office or field audit** to discuss these differences as required by the Administrative Procedure Act (APA), 5 USC 551 (1) as provided and specified for in **Treasury Regulation 601.105** and as specified and provided for in IRS documents, Publication 5, **Appeal Rights and Preparation of Protests for Unagreed Cases** and Publication 1, **Your Rights As A Taxpayer** before any "changes" in my return are made and/or any penalties are proposed or imposed. In addition, if any "determination" is made that changes in my return are warranted, I demand to be notified *as to where and when* I may "inspect" the "text of any written determination and any background file documents relating to such a determination" as provided by 26 USC 6110.

12) In addition, I will hold IRS employees who disregard the statutes, court decisions, Privacy Act Notice provisions and other references contained in this document, accountable, pursuant to 26 USC 7214 and 18 USC 241. Section 7214 makes it a crime for IRS agents to seek to extract "other or greater sums than authorized by law" and to engage in "extortion and willful oppression under color of law." To the extent that any IRS employees capriciously, wantonly, and arbitrarily disregard the court decisions, statutes, and other references contained in this document, they will be in criminal violation of these statutes, and are accordingly being put on such notice.

**\*Note #1:** The word "income is not defined in the Internal Revenue Code. *U.S. v. Ballard*, 535 F.2d 400, 404. But, as stated above, it can only be a derivative of corporate activity. The Supreme Court has held this numerous times. "Whatever difficulty there may be about a precise and scientific definition of "income" it imports, as used here...the idea of gain or increase arising from corporate activities," *Doyle v. Mitchell*, 247 U.S. 179. "Certainly the term "income" has no other meaning in the 1913 Act than in that of 1909 (See; *Stratton's Independence v. Howbert*, 231 U.S. 406, Pages 409-413), and...we assume that there is no difference in its meaning as used in the two acts." *Southern Pacific Co. v. John Z. Lowe Jr.*, 247 U.S. 330, 335; *Bowers v. Kerbaugh-Empire Company*, 271 U.S. 170 (1926 page 174; *Goodrich v. Edwards*, 255 U.S. 527; *United States v. Supplee-Biddle Hardware Co.*, 265 U.S. 189; *United States v. Phellis*, 257 U.S. 156; *Miles v. Safe Deposit & T. Co.*, 259 U.S. 247; *Irwin v. Gavit*, 268 U.S. 161; *Edwards v. Cuba R. Co.*, 268 U.S. 628; *Burnett v. Harmel*, 287 U.S. 103, 108, (1932); *Lucas v. Earl*, 281 U.S. 111.